

OFFICE OF THE *EX-OFFICIO* CONTROLLER OF PATENTS AND DESIGNS.*No. C1. 1578—28-29, dated 9th August 1929.*

NOTICE OF ACCEPTANCE OF APPLICATION FOR PATENT.

No. 26 of 1928-1929, dated 4th May 1929.

Notice is hereby given that all persons interested in opposing the grant of a patent on the application referred to below may at any time within three months of the date of this Notification give notice to the *Ex-officio* Controller of Patents and Designs in Mysore, in the prescribed form No. 5 of such opposition.

Messrs. H. V. Williams & Co., Patent Agents, Calcutta, "Improvements in the manufacture of hexagon Mesh Wire Netting of large width and indefinite length".

Any one desiring to inspect copy of the Specification of the above may call at the Office of the *Ex-officio* Controller of Patents and Designs on any working day between 11 A.M. and 5 P.M. A sum of rupee one will be charged for such inspection.

C. RANGANATHA RAO SAHIB,
Ex-officio Controller of Patents and Designs.

OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE, BANGALORE.

Memorandum dated 8th August 1929.

The following Circular issued by me to all Incometax Officers is the State in published for general information :—

Dated 1st June 1929.

R. Dis. No. 8 of 1928-29.

Circular No. Lii.

Assessment of Income-Tax G. O. Nos. FL 5996-6005—I. T. 35-23-5 of 28th April 1924; FL 1891-1901—I. T. 5-25-2 of 12th October 1925 and this office Circulars Nos. 8 of 5—8th September 1924, 35 of 7th September 1926, R. Dis. 11 of 18th November 1920 and R. Dis. 19 of 20th December 1920.

In communicating the marginally noted observations of the Dewan made during the

ASSESSING OF INCOME-TAX.

The rules will be administered as sympathetically as possible.

Instructions have been issued to departmental officers for furnishing reasons, and if they are not being followed, necessary action will be taken to enforce them.

Budget Session of the Legislative Council of 1928, in regard to assessment of Income-tax, the attention of all Income-tax Officers is drawn to the instructions contained in the Government Orders and Office Circulars referred to above, in the matter of examining accounts and making assessments. The following principles on which the said instructions have been based should be

clearly borne in mind :—

- (i) An assessee who has produced evidence in compliance with the notice or notices issued to him must be given a proper opportunity of preferring his objections in detail to the assessment that the officer proposes to make, and
- (ii) there must be an adequate record of the objections raised and of the officer's reasons for allowing or rejecting them.
- (iii) The order of assessment must contain the reasons in brief for the rejection of the accounts. This is the only way in which assessee can know of the defects and prepare their case for appeal.

Any disregard of these principles in making assessments will create an impression of unfairness in assessment which ought to be avoided. Apart from this, an appellate authority cannot properly deal with contentions advanced in appeal, if he is not in a position to ascertain from the record whether these contentions were considered by the assessing officer and on what grounds they were rejected. It is hoped that the instructions issued from time to time in the matter both by Government and the Commissioner will be borne in mind by all the Income-tax Officers.

S. P. RAJAGOPALACHARI,
Commissioner of Income-tax.